

BRIAN HEAD TOWN
TOWN

Ending 06/30/2006
FISCAL YEAR

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION

In compliance with *Utah Code* Sections 10-5-107, 10-5-108, 10-5-109, 59-2-919, 59-9-923, as amended which states in effect:


At least seven days prior to its adoption, the mayor shall prepare for the ensuing year, on form provided by the State Auditor, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption.

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Brian Head Town for the fiscal year ending 06/30/2006 as approved and adopted by resolution or ordinance dated 06/14/2005. A public hearing meeting the requirements specified in Utah Code section (indicate which):

- ☒ 10-5-109 (no increase in tax rate - final budget adopted before June 22)
☐ 59-2-919 (increase in tax rate - final budget adopted before August 17)

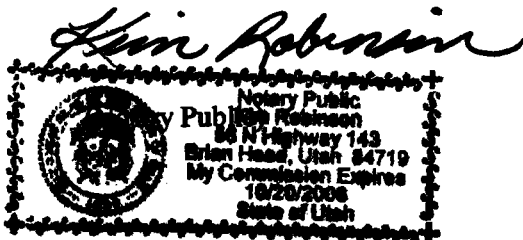
was held on 06/14/2005 for all budgetary funds.

Signed:


Suzette (Budget Officer)
Bulloch, Treasurer

Subscribed and sworn to this 12th

day of July, 2005.



TOWN OF BRIAN HEAD

Governmental Unit

For the Budget Year July 1, 2005 Through June 30, 2006

Fiscal Year

GENERAL FUND REVENUES

Account Number	Description	Prior Year Actual 6/04	Current Year Estimate 6/05	Ensuing Year Approved Budget Appropriation 6/06
TAXES				
3110	General Property Taxes-Current	450,747	536,634	504,772
3120	Prior Years' Taxes-Delinquent	63,448	170,661	150,000
3130	General Sales & Use Taxes	385,731	471,549	411,900
3140	Franchise Taxes	25,676	13,922	6,000
LICENSES AND PERMITS				
3210	Business Licenses & Permits	157,710	182,293	151,500
3220	Non-Business Licenses/Permits	8,934	21,920	250
3221	Building Structures/Equipment	75,112	94,414	123,700
INTERGOVERNMENTAL REVENUE				
3310	Federal Grants	1,236	38,421	0
3340	State Grants	160,583	8,064	0
3350	State Shared Revenue	0	0	0
3356	Class "C" Road Fund Allotment	30,800	21,275	22,000
3358	State Liquor Fund Allotment	1,575	1,747	1,500
3370	County Grants	32,728	23,728	39,181
CHARGES FOR SERVICES				
3411	Serving Fee	0	15	0
3420	Public Safety Impact Fee	2,299	3,366	2,000
3421	Search & Rescue Reimbursement	0	0	0
3430	Road Impact Fee	0	0	0
3440	Sanitation	111,206	118,092	150,000
3470	Park & Recreation Fees	0	60	0
3490	County Landfill Fees	55,772	56,355	84,100
FINES & FORFEITURES				
3510	Court Fines	7,333	9,079	9,000
MISCELLANEOUS REVENUE				
3610	Interest Earnings	6,455	15,641	10,000
3640	Sales of Fixed Assets	433	191,000	44,000
3680	Other Misc. Revenue	20,795	3,525	1,700
CONTRIBUTIONS AND TRANSFERS				
3810	Transfer from SEM SID Fund	0	116,153	0

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Governmental Unit

For the Budget Year July 1, 2005 Through June 30, 2006

Fiscal Year

GENERAL FUND REVENUES

Account Number	Description	Prior Year Actual 6/04	Current Year Estimate 6/05	Ensuing Year Approved Budget Appropriation 6/06
3820	Transfer from Debt Service	0	0	0
3830	Transfer from Utility Fund	394,746	43,905	183,731
3840	Trans from Cap Proj-Town Hall	0	0	0
3850	Trans from Cap Pro-Go Bond	65,398	3,176	0
3870	Contributions/Private Sources	200	48,266	46,666
3890	Beginning Fund Balance to be Appropriated	649,512	105,839	31,755
TOTAL REVENUE & OTHER SOURCES		2,708,429	2,299,100	1,973,755

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Governmental Unit

For the Budget Year July 1, 2005 Through June 30, 2006

Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Description	Prior Year Actual 6/04	Current Year Estimate 6/05	Ensuing Year Approved Budget Appropriation 6/06
GENERAL GOVERNMENT				
4110	Legislative	12,931	12,392	13,860
4140	Administrative	179,953	167,917	254,753
4145	Legal	76,500	78,846	30,000
4150	Non-Departmental	375,417	344,235	363,062
4180	Planning & Zoning	14,029	13,905	32,565
PUBLIC SAFETY				
4210	Police	386,683	428,612	467,931
4220	Fire	95,029	135,700	117,047
4240	Building Inspection	59,172	70,015	64,105
HIGHWAYS & PUBLIC IMPROVEMENTS				
4410	Highways & Streets	301,805	219,470	151,632
4420	Sanitation	99,262	108,157	97,686
4440	Shop & Garage	0	0	186,425
PARKS, RECREATION & PUBLIC PROPERTY				
4510	Parks	116,891	114,727	117,210
TRANSFERS & OTHER USES				
4810	Transfer to Capital Projects	575,301	141,961	0
4820	Transfer to Debt Service	226,097	244,150	70,750
4825	Transfer to Impact Fee Fund	0	0	2,000
4830	Transfer to Utility Fund	0	218,651	0
4840	Transfer to SID	121,331	0	0
4880	Approp Increase in Fund Balance	68,028	0	4,729
TOTAL EXPENDITURES & OTHER USES		2,708,429	2,298,738	1,973,755

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DEBT SERVICE FUND - DEBT SERVICE

Account Number	Description	Prior Year Actual 6/04	Current Year Estimate 6/05	Ensuing Year Approved Budget Appropriation 6/06
REVENUES:				
3920	General Property Taxes-Current	254,332	216,506	225,378
3930	General Property Taxes-Delinq	0	7,722	0
3940	Interest Income	994	1,281	1,100
3950	Transfer from General Fund	455,824	244,150	70,750
3951	Transfer from Utility Fund	0	0	32,454
3952	Transfer from GO Bond	10,000	0	0
3960	Special Assessments	1,886,851	0	0
TOTAL REVENUES		2,608,001	469,659	329,682
3990	Begin Fund Balance	163,713	2,092,687	2,092,806
TOTAL AVAILABLE FOR APPROPRIATIONS		2,771,714	2,562,346	2,422,488
EXPENDITURES:				
4020	Bond Payment - Principal	386,175	288,598	155,000
4030	Bond Payment - Interest	291,479	179,592	173,332
4045	Collection Expense	1,373	1,350	1,350
4070	Transfer to General Fund	0	0	0
TOTAL EXPENDITURES		679,027	469,540	329,682
Ending Fund Balance		2,092,687	2,092,806	2,092,806

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Governmental Unit

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Fiscal Year

CAPITAL PROJECT FUND - CAPITAL PROJECTS-TOWN HALL

Account Number	Description	Prior Year Actual 6/04	Current Year Estimate 6/05	Ensuing Year Approved Budget Appropriation 6/06
REVENUES:				
3911	Transfer from General Fund	575,301	11,383	0
3920	Interest Revenue	275	0	0
3930	Bond Proceeds	0	0	0
TOTAL REVENUES & OTHER SOURCES		575,576	11,383	0
3990	Begin Fund Balance	(3,047)	55,022	55,022
TOTAL AVAILABLE FOR APPROPRIATIONS		572,529	66,405	55,022
EXPENDITURES:				
4010	Equipment Purchase	0	0	0
4020	Professional	13,111	0	0
4030	Other Capital Expenditures	504,396	11,383	0
4040	Bank Charges	0	0	0
4050	Transfer to General Fund	0	0	0
4080	Transfer to General Fund	0	0	0
TOTAL EXPENDITURES		517,507	11,383	0
Ending Fund Balance		55,022	55,022	55,022

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CAPITAL PROJECT FUND - ROAD PROJECTS/GO BOND

Account Number	Description	Prior Year Actual 6/04	Current Year Estimate 6/05	Ensuing Year Approved Budget Appropriation 6/06
REVENUES:				
3911	Fund Balance Appropriated	375,353	130,578	170,000
3920	Interest	5,331	3,176	3,000
3930	Bond Proceeds	0	297,640	0
TOTAL REVENUES & OTHER SOURCES		380,684	431,394	173,000
3990	Begin Fund Balance	104,947	109,117	239,695
TOTAL AVAILABLE FOR APPROPRIATIONS		485,631	540,511	412,695
EXPENDITURES:				
4020	Professional	0	0	0
4021	Road Project-Prof/Tech	(3,905)	0	0
4022	Road Project-Roads	305,021	0	173,000
4040	Bank Charges	0	0	0
4050	Transfer to General Fund	65,398	3,176	0
4051	Transfer to Water Utility Fund	0	0	0
4052	Transfer to Snowmaking	0	297,640	0
4060	Transfer to Debt Service	10,000	0	0
TOTAL EXPENDITURES		376,514	300,816	173,000
Ending Fund Balance		109,117	239,695	239,695

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CAPITAL PROJECT FUND - STEAM ENGINE MEADOWS SID

Account Number	Description	Prior Year Actual 6/04	Current Year Estimate 6/05	Ensuing Year Approved Budget Appropriation 6/06
REVENUES:				
3920	Interest Revenue	95,186	0	0
3930	SID Bond Proceeds	0	0	0
3931	SEM SID Assessment Revenue	122,856	397,201	232,050
3940	Transfer from General Fund	121,331	0	0
TOTAL REVENUES & OTHER SOURCES		339,373	397,201	232,050
3990	Begin Fund Balance	332,620	264,687	264,687
TOTAL AVAILABLE FOR APPROPRIATIONS		671,993	661,888	496,737
EXPENDITURES:				
4009	Salaries & Wages	0	0	0
4010	Employee Benefits	0	0	0
4011	Publishing/Legal Notices	0	5	0
4012	Office Supplies/Software	0	0	0
4013	Professional/Technical Services	23,211	3,827	0
4014	Water System-Prof/Tech	0	0	0
4015	Roads-Prof/Tech	0	0	0
4016	Sewer System-Prof/Tech	0	0	0
4017	Fire Station-Prof/Tech	0	0	0
4018	Water System Construction	0	0	0
4019	Road Construction	148,622	0	0
4023	Bond Issuance Costs	4,246	14,378	0
4024	Water Tank Upgrade	0	0	0
4025	Sewer System Construction	0	0	0
4027	Fire Station Construction	0	0	0
4030	Bond Payment - Principal	0	160,000	160,000
4031	Bond Payment - Interest	0	84,182	69,550
4040	Trustee Fees/Bank Charges	1,500	18,656	2,500
4050	Transfer to General Fund	0	116,153	0
4060	Transfer to Debt Service	229,727	0	0
TOTAL EXPENDITURES		407,306	397,201	232,050
Ending Fund Balance		264,687	264,687	264,687

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ENTERPRISE FUND - IMPACT FEE

Account Number	Description	Prior Year Actual 6/04	Current Year Estimate 6/05	Ensuing Year Approved Budget Appropriation 6/06
OPERATING REVENUE				
3711	Water Impact Fee	0	0	80,000
3712	Sewer Impact Fee	0	0	59,476
3713	Public Safety Impact Fee	0	0	2,000
TOTAL OPERATING REVENUE:		0	0	141,476
NET INCOME (LOSS)		0	0	141,476

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ENTERPRISE FUND - WATER UTILITY

Account Number	Description	Prior Year Actual 6/04	Current Year Estimate 6/05	Ensuing Year Approved Budget Appropriation 6/06
OPERATING REVENUE				
3710	Charges for Services	585,033	597,215	635,000
3720	Interest Earned	12,519	13,536	15,000
3730	Connection Fees	16,299	29,861	38,000
3740	Penalties	1,104	1,913	1,000
3750	Charges for Extensions	0	0	0
3760	Grants	0	0	0
3770	Bond Proceeds	704,111	74,026	0
TOTAL OPERATING REVENUE:		1,319,066	716,551	689,000
OPERATING EXPENSES				
4010	Personnel Services	89,821	119,346	70,359
4020	Contractual Services	26,401	11,880	13,000
4030	Materials and Supplies	4,306	7,599	13,300
4040	Depreciation	116,527	0	0
4045	Education and Travel	257	501	1,800
4055	Repair and Maintenance	20,544	42,742	33,000
4065	Utilities	19,476	(7,424)	18,000
4075	Bad Debts	112	0	0
4080	Leases	12,933	21,630	18,000
4085	Other	23,498	70,655	182,646
4090	Interest Expenses	130,962	25,226	126,401
TOTAL OPERATING EXPENSES:		444,837	292,155	476,506
OPERATING INCOME (LOSS)		874,229	424,396	212,494
NON-OPERATING REVENUE (EXPENSE)				
5100	Water Impact Fee Appropriation	0	0	0
5300	Transfer from General Fund	0	218,651	0
5400	Transfer from GO Bond	0	0	0
5500	Transfer to General Fund	(394,746)	0	(100,017)
5501	Transfer to Debt Service	0	0	(16,227)
5502	Transfer to Impact Fees Fund	0	0	(80,000)
5503	Transfer to Snowmaking	(15,960)	(16,300)	(16,250)
5504	Transfer to Sewer Fund	(5,662)	0	0
5505	Prior Period Adjustment	0	0	0
5506	Transfer to Retained Earnings	0	0	0
NET INCOME (LOSS)		457,861	626,747	0

TOWN OF BRIAN HEAD

Governmental Unit

For the Budget Year July 1, 2005 Through June 30, 2006

Fiscal Year

ENTERPRISE FUND - WATER UTILITY

Account Number	Description	Prior Year Actual 6/04	Current Year Estimate 6/05	Ensuing Year Approved Budget Appropriation 6/06
CASH OPERATING NEEDS				
	Net Income (Loss)	457,861	626,747	0
4040	Depreciation	116,527	0	0
6510	Water Resource Project	0	(626,748)	0
6520	Capital Lease Obligations Proc	0	0	0
TOTAL CASH PROVIDED (REQUIRED)		574,388	(1)	0

**** Please Complete the Following Section (Not Required)****

SOURCE OF CASH REQUIRED

Cash balance at beginning of year	_____	_____	_____
Invest/Other assets to be converted	_____	_____	_____
Issuance of bond and other debt	_____	_____	_____
Contributions from _____ funds	_____	_____	_____
Loans from other funds	_____	_____	_____
TOTAL CASH REQUIRED	_____	_____	_____

TOWN OF BRIAN HEAD

Governmental Unit

For the Budget Year July 1, 2005 Through June 30, 2006

Fiscal Year

ENTERPRISE FUND - SEWER UTILITY

Account Number	Description	Prior Year Actual 6/04	Current Year Estimate 6/05	Ensuing Year Approved Budget Appropriation 6/06
OPERATING REVENUE				
3710	Charges for Services	255,041	286,197	309,476
3720	Interest Earnings	157	85	0
3730	Connection Fees	663	1,437	1,000
3740	Penalties	0	0	0
3750	Charges for Extensions	0	0	0
3760	Grants	0	0	0
	TOTAL OPERATING REVENUE:	255,861	287,719	310,476
OPERATING EXPENSES				
4010	Personnel Services	119,020	102,058	70,359
4020	Contractual Services	14,277	17,759	20,500
4030	Materials and Supplies	3,987	3,249	16,700
4040	Depreciation	31,909	0	0
4045	Education and Travel	295	177	600
4055	Repair and Maintenance	13,420	4,072	9,000
4065	Utilities	19,286	20,977	18,000
4075	Bad Debts	0	0	0
4080	Leases	15,604	17,900	14,400
4085	Other Expenses	8,602	74,561	1,500
4090	Interest Expense	6,412	3,061	0
	TOTAL OPERATING EXPENSES:	232,812	243,814	151,059
	OPERATING INCOME (LOSS)	23,049	43,905	159,417
NON-OPERATING REVENUE (EXPENSE)				
5100	Sewer Impact Fee Appropriation	0	0	0
5301	Transfer from Water Utility	5,662	0	0
5302	Transfer to Snowmaking	0	0	0
5500	Transfer to General Fund	0	(43,905)	(83,714)
5501	Transfer to Debt Service	0	0	(16,227)
5502	Transfer to Impact Fees Fund	0	0	(59,476)
5503	Transfer to Water Fund	0	0	0
5504	Transfer to Capital Project	0	0	0
5505	Prior Period Adjustment	0	0	0
5506	Transfer to Retained Earnings	0	0	0
	NET INCOME (LOSS)	28,711	0	0

TOWN OF BRIAN HEAD

Governmental Unit

For the Budget Year July 1, 2005 Through June 30, 2006

Fiscal Year

ENTERPRISE FUND - SEWER UTILITY

Account Number	Description	Prior Year Actual 6/04	Current Year Estimate 6/05	Ensuing Year Approved Budget Appropriation 6/06
CASH OPERATING NEEDS				
	Net Income (Loss)	28,711	0	0
4040	Depreciation	31,909	0	0
6510	New Bond Payment	0	0	0
6520	Capital Lease Obligations Proc	0	0	0
	TOTAL CASH PROVIDED (REQUIRED)	60,620	0	0
SOURCE OF CASH REQUIRED				
	Cash balance at beginning of year			
	Invest/Other assets to be converted			
	Issuance of bond and other debt			
	Contributions from _____ funds			
	Loans from other funds			
	TOTAL CASH REQUIRED			

TOWN OF BRIAN HEAD

Governmental Unit

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ENTERPRISE FUND - SNOWMAKING LEASE

Account Number	Description	Prior Year Actual 6/04	Current Year Estimate 6/05	Ensuing Year Approved Budget Appropriation 6/06
OPERATING REVENUE				
3710	Lease Revenue	308,050	307,930	308,420
3720	Interest Earned	0	0	0
3730	Other Revenue	0	0	0
3740	Transfer from Water Fund	15,960	16,300	16,250
3741	Transfer from GO Bond	0	297,640	0
TOTAL OPERATING REVENUE:		324,010	621,870	324,670
OPERATING EXPENSES				
4010	Personnel Services	0	0	0
4020	Contractual Services	310	310	350
4030	Materials and Supplies	0	0	0
4040	Depreciation	101,609	0	0
4045	Education and Travel	0	0	0
4055	Repair and Maintenance	0	0	0
4065	Utilities	0	0	0
4075	Bad Debts	0	0	0
4080	Leases	0	0	0
4085	Other Expenses	186,700	324,230	324,320
4095	Transfer to General Fund	0	0	0
4098	Payoff Old Bonds	0	0	0
TOTAL OPERATING EXPENSES:		288,619	324,540	324,670
NET INCOME (LOSS)		35,391	297,330	0